

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDING CORP, et al	:	Case No. 05-44481 (RDD)
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Reorganized Debtors	:	(Jointly administered)
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**CREDITOR TWIN CORPORATION'S RESPONSE TO DEBTOR'S NOTICE OF
OBJECTION TO CLAIM**

1. **Title of the Claim Objection:** Reorganized Debtors' Fortieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain (A) Books and Records Claims, (B) Fully Satisfy Claims, and (C) Objected-to Claims to be Disallowed, (II) Modify and Allow Certain (A) Partially Satisfied Claims, (B) Claims to be Further Modified, (C) Objected-to Claim to be Modified and Allowed, and (III) Allow Certain Claims.
2. **Name of Claimant:** Twin Corporation.
3. **Brief Description of the Basis for the Claim:** Goods sold on account to Debtor pre-petition.
4. **Reason Why the Claim Should Not Be Disallowed or Expunged:** Creditor Twin Corporation properly filed a proof of claim with the court setting forth the debt owed as \$56,537.23. Further, Twin Corporation attached the account statements showing the balance owed by Debtor as \$56,537.23. All of the goods identified in the statements for services attached to the proof of claim were delivered and Creditor received no complaint of defect regarding said goods.
5. **The Amount of the Claim that is Contingent or Unliquidated:** None.
6. **The Address to Which the Debtor Must Reply to the Response:**

Dennis M. Haley
Winegarden Haley Lindholm & Robertson, PLC
G-9460 S. Saginaw Street, Ste A
Grand Blanc MI 48439

January 14, 2010

/s/ Dennis M. Haley
Winegarden Haley Lindholm &
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G-9460 S. Saginaw Street, Ste A
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